

**North Santiam  
School District**

Code: **DLC**  
Adopted: 7/01/96  
Readopted: 9/18/97; 11/21/02; 6/15/17  
Orig. Code(s): DLC

**Expense Reimbursements**

The district will reimburse employees for authorized expenses incurred for professional growth and/or job requirements in accordance with administrative regulations developed by the superintendent and consistent with Internal Revenue Service requirements.

END OF POLICY

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**Legal Reference(s):**

[ORS 294.155](#)  
[ORS 332.107](#)

[OAR 581-022-2260](#)

I.R.C. § 162 (2006); Business Expenses, 26 C.F.R. 1.162-1 (2006).  
INTERNAL REVENUE SERVICE, PUBLICATION 463: TRAVEL, ENTERTAINMENT, GIFT AND CAR EXPENSES.

**Cross Reference(s):**

BHD - Board Member Compensation and Expense Reimbursement  
EEBB - Use of Private Vehicles for District Business